

Note: This authority is also delegated to managers of Revenue Agent Reviewers in LMSB.

- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Source of Authority:** 26 CFR 1.552-4(a).
- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 223, effective March 26, 1987.
- (7) Signed: James E. Donelson, Acting Chief Compliance Officer

1.2.2.4.32
(01-16-1997)
**Delegation Order 224
(Rev. 1)**

- (1) **Consent to Revoke Elections Under IRC Section 897(i) (Updated (10-02-2000) to reflect additional new organizational titles required by IRS Modernization.)**
- (2) **Authority:** To consent to revocation of elections made under Section 897(i) of the Internal Revenue Code.
- (3) **Delegated to:** Examination Field Group Managers **for cases within their jurisdiction.**

Note: This authority is also delegated to LMSB Team Managers.

- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** Treasury Order No. 150-10 and 26 CFR 1.897-3(f).
- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 224, effective April 24, 1987.
- (7) Signed: James E. Donelson, Acting Chief Compliance Officer

1.2.2.4.33
(08-25-1997)
**Delegation Order 236
(Rev. 3)**

- (1) **Settlement Offers and Closing Agreements in CEP Cases Where Appeals has Effected a Settlement (Updated (10-02-2000) to reflect additional new organizational titles required by IRS Modernization.)**

Note: [Supplements Delegation Order No. 97 (as revised)]

- (2) **Authority:** To accept settlement offers on any issue in a Coordinated Examination Program (CEP) case under their jurisdiction where a settlement (including a hazards settlement) has been effected by Appeals in a previous, subsequent or the same tax period (the settled period) with respect to the same issue of the same taxpayer, or of another taxpayer who was directly involved in the transaction or taxable event. This authority applies regardless of the amount of liability sought to be compromised.
- (3) **Delegated to:** Examination case managers.

Note: This authority is also delegated to LMSB Team Managers.

- (4) **Redelegation:** This authority may not be redelegated.
- (5) No settlement will be made unless all the following factors are present in the tax year currently under Examination jurisdiction:

1. The facts surrounding a transaction or taxable event in the tax period under examination are substantially the same as the facts in the settled period;
 2. The legal authority relating to such issue must have remained unchanged;
 3. The underlying issue must have been settled by Appeals independently of other issues (e.g. no trading of issues) in the settled tax period; and
 4. The issue must have been settled in Appeals with respect to the same taxpayer (including consolidated and unconsolidated subsidiaries) or another taxpayer who was directly involved in the transaction or taxable event in the settled period.
- (6) The above criteria apply to taxpayers “directly involved” in the transaction. Illustrations of a taxpayer “directly involved” in the transaction are as follows:
- a. Taxpayers A and B are directly involved in the same transaction or taxable event in tax period 19xx where A and B would logically receive similar tax treatment. Taxpayer A’s treatment of the transaction is adjusted by Examination and settled in Appeals. The adjustment involves the same legal issue with respect to Taxpayer B. Examination may resolve Taxpayer B’s case in a manner consistent with the Appeals settlement of Taxpayer A.
 - b. Taxpayers A and B are directly involved in the same transaction or taxable event in tax period 19xx where A and B would logically receive similar tax treatment. Taxpayer A’s treatment of the transaction is adjusted by Examination and settled by Appeals. In addition, Taxpayer A or B (or both) is directly involved in a separate but similar transaction or taxable event in the same, prior, or subsequent tax period involving the same legal issue as above. Such issue for Taxpayers A or B only may also be settled in a consistent manner provided it involves substantially the same facts.
- (7) **Authority:** To review and approve prior to finalization, the above-proposed settlements in a Coordinated Examination Program case, together with any related closing agreement or Form 870-AD, Offer to Waive Restrictions on Assessment and Collection of Tax Deficiency and to Accept Overassessment.
- (8) **Delegated to:** Appropriate Examination branch chiefs.
- Note:** This authority is also delegated to LMSB Territory Managers.
- (9) **Redelegation:** This authority may not be redelegated.
- (10) **Authority:** To execute closing agreements and/or the Form 870-AD in order to effect any final settlement reached in a Coordinated Examination Program case after review by the appropriate Examination branch chief.
- (11) **Delegated to:** Examination case managers.
- Note:** This authority is also delegated to LMSB Team Managers.
- (12) **Redelegation:** This authority may not be redelegated.
- (13) **Sources of Authority:** Treasury Orders 150-07, 150-09 and 150-10, 26 USC 7121 and 26 CFR 301.7121-1.
- (14) For settlement authority of Industry Specialization Program and International Field Assistance Specialization Program coordinated issues, see Delegation Order 247. This order supersedes Delegation Order 236 (Rev. 2), effective March 15, 1996.

(15) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.

(16) Signed: Michael P. Dolan, Deputy Commissioner

1.2.2.4.34
(04-02-1998)
Delegation Order 251

(1) **Authority to Issue and Execute Notices of Determination Concerning Worker Classification Under Section 7436 (Updated (10-02-2000) to reflect additional new organizational titles required by IRS Modernization.)**

(2) **Authority:** To sign and send to the taxpayer by mail, including by registered or certified mail, any Notice of Determination Concerning Worker Classification Under Section 7436.

(3) **Delegated to:** District Directors; Service Center Directors; Chiefs, Appeals Offices; Appeals Teams Chiefs (as to their respective cases); Directors, Computer Centers; Directors, Customer Service Centers, Directors, Accounts Management Field and Directors, Compliance Services Field; Submission Processing Field; Chiefs, Employee Plans and Exempt Organizations; Chiefs, Collections Divisions; and Chief, Examination Divisions.

Note: This authority is also delegated to: Directors Federal, State and Local Governments, Indian Tribal Governments and Tax Exempt Bonds Field Operations Managers; TE/GE Area Managers; SB/SE Territory Managers; W&I Territory Managers; Appeals Area Directors, Deputy Appeals Area Directors and Appeals Team Case Leaders.

(4) **Redelegation:** This authority may be re-delegated by all the above listed officials, except Appeals Team Case Leaders, directly to selected individuals within their functional areas. This authority may not be further redelegated.

(5) **Sources of Authority:** 26 U.S.C. Section 7436; Treasury Order 150-10; and Section 1454 of the Taxpayer Relief Act of 1997, P.L. 105-34.

(6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.

(7) Signed: Michael P. Dolan Deputy Commissioner

1.2.2.4.35
(07-24-1998)
Delegation Order 252

(1) **Designated Inspection Sites (Updated (10-02-2000) to reflect additional new organizational titles required by IRS Modernization.)**

(2) **Authority:** To designate an Inspection Site for Fuel Inspections.

(3) **Delegated to:** District Directors and in District Examination to the Chief of Division, Chief of Examination Branches, Diesel Compliance Group Managers, and Diesel Compliance Officers.

Note: This authority is also delegated to SB/SE Area Managers For Excise Tax; Dyed Diesel Fuel Group Managers; Dyed Diesel Fuel Compliance Officers.

(4) **Redelegation:** This authority may not be further redelegated.

(5) **Source(s) of Authority:** 26 USC 4083(c)(2), 26 CFR 48.4083-1(b)(2), and Treasury Order 150-10.

(6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.